

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS

In re)	Chapter 11, No. 09-30623-HJB
)	(Jointly Administered)
ERVING INDUSTRIES, INC., et al.)	
)	
Debtors)	

**STATEMENT OF DISPUTED AND UNDISPUTED CLAIMS FILED PURSUANT TO
ORDER ESTABLISHING PROCEDURES WITH RESPECT TO ADMINISTRATIVE
EXPENSE CLAIMS**

To the HONORABLE HENRY J. BOROFF, Bankruptcy Judge:

Now comes ERVING INDUSTRIES, INC. et al, the Debtors and Debtors in Possession in the above case and provides the following Statements pursuant to an Order dated July 2, 2009, pertaining to procedures with respect to vendor priority claims pursuant to 11 U.S.C. §503(b) (9).

Exhibit "A" appended to this Statement is a list of timely filed claims that the Debtor does not Dispute.

Exhibit "B" appended to this Statement is a list of timely filed claims that are Disputed by the Debtor and/or the Committee.

Pursuant to the procedures Order, a segregated special interest bearing account will be established at TD Bank, N.A. The Debtor in accordance with the procedures Order intends to make deposits to said account, commencing September 1, 2009 in the amount reflecting 15% of the amount of each disputed claim

and continue to make such payments each month thereafter until each Disputed claim has been resolved. Upon final resolution of the dispute by agreement or by final Order of this Court (all appeals having expired or exhausted), the funds shall be paid to the claimant or retained by the Debtors as the case may be.

ERVING INDUSTRIES, INC. ET AL

Dated: August 27, 2009

By: /s/HENRY E. GEBERTH, JR.
PHILIP J. HENDEL, ESQ.
(BBO No. 230080)
HENRY E. GEBERTH, JR., ESQ.
(BBO No. 187940)
For HENDEL & COLLINS, P.C.
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EXHIBIT "A"

Timely filed creditor claims asserting and Administrative priority pursuant to 11 U.S.C. §503(b)(9).*

A W CHESTERTON CO.	\$ 2,016.88
ALBANY INTERNATIONAL	\$ 65,414.98
AMERIGAS	\$ 4,012.73
APPLIED INDUSTRIAL TECHNOLOGY	\$ 3,510.68
ASSOCIATED ELECTRO MECHANICS	\$ 8,975.00
ATLANTIC COAST FIBERS	\$ 38,056.10
BIO-SYSTEMS INTERNATIONAL	\$ 716.90
CARTER MCLEOD PAPER	\$ 1,964.00
CLINTON RECYCLING AND CONVERTING	\$ 18,281.06
COLLINS PIPE & SUPPLY	\$ 1,868.02
DIVERSIFIED PUMP	\$ 9,199.40
DK TRADING CORP., INC.	\$ 16,959.23
FIRST CAPITAL FIBERS	\$ 15,092.75
FLYNN PETROLEUM	\$ 56,484.57
FRANKLIN COUNTY AUTO	\$ 1,239.78
GEORGIA-PACIFIC CHEMICALS, LLC	\$ 10,213.14
GIOVE COMPANY, INC.	\$ 4,848.47
GRAVES CONCRETE	\$ 2,048.00
HAMSHAW LUMBER	\$ 337.53
HAMSHAW LUMBER	\$ 59.29
HERCULES, INC.	\$ 35,832.89
HUHTALA OIL COMPANY	\$ 6,254.85
KEMIRA CHEMICALS, INC.	\$ 4,752.06
KEMIRA WATER SOLUTIONS, INC.	\$ 5,459.75
MID-ATLANTIC FIBERS, INC.	\$ 5,791.00
MILL METALS CORPORATION	\$ 1,042.75
NORTHSTAR PULP AND PAPER	\$105,090.01
ORR FELT COMPANY	\$ 7,618.90
RICHCO PRODUCTS, INC.	\$ 310.38
ROBERT K. GRIFFITH & ASSOC.	\$ 2,090.83
SONOCO PRODUCTS COMPANY	\$ 11,721.60
SURPASS CHEMICAL CO., INC.	\$ 23,992.38
SURPASS CHEMICAL CO., INC.	\$ 4,438.52
UNITED PAPER STOCK COMPANY	\$ 32,154.69
WALNUT INDUSTRIES	\$ 821.28
WILLIAM KENYON & SONS, INC.	\$ 331.23
WOBURN RECYCLING & CONVERTING	\$ 13,475.30

* Differences between the amount of the claim asserted and the Debtors' books have been reconciled and agreed to by the Debtors and the Vendors.

EXHIBIT "B"

Claims filed seeking an Administrative priority to which the Debtors object.

	<u>Amount of Claim</u>	<u>Reason</u>
ATHOL GLASS	\$ 90.84	Claim for services.
CONSTELLATION NEW ENERGY	\$281,667.88	Claim for services.
DONCO PAPER SUPPLY CO.	\$ 11,671.74	Received outside 20 day period.
EASTERN ANALYTICAL, INC.	\$ 3,185.00	Claim for services.
FLDMIDTH KREBS, INC.	\$ 3,238.94	Received Late.
H.O. WOLDING TRUCK	\$ 6,450.03	Claim for services.
QUEST TRANSPORTATION	\$ 2,230.16	Claim for services.